



BEFORE THE STATE BOARD OF EQUALIZATION  
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of )  
 )  
 ESTATE OF WINIFRED JOYCE, )  
 UNITED CALIFORNIA BANK AND )  
 THOMAS C. NORTH , CO-EXECUTORS )

Appearances:

For Appellants: Jack D. Most  
Attorney at Law

For Respondent: Richard A. Watson  
Counsel

## OPINION

This appeal is made pursuant to section 19059 of the Revenue and Taxation Code from the action of the Franchise Tax Board in partially denying, to the extent of \$405.21 and \$514.75, the claims of the Estate of Winifred Joyce, United California Bank and Thomas C. North, Co-Executors, for refund of personal income *tax* for the years 1965 and 1966, respectively.

Appeal of Estate of Winifred Joyce,  
United California Bank and Thomas  
C. North, Co-Executors

---

Winifred Joyce was the owner, as a tenant in common, of an interest in two sand and gravel pits. On this appeal we are asked to review the correctness of respondent's determination of the bases, for depletion purposes, of the sand, gravel and rock in the pits. We have already dealt with this question in an appeal on behalf of Mrs. Joyce's husband, the Appeal of Estate of Maurice F. Joyce; et al., decided this day. For the reasons expressed in that opinion, we sustain respondent's action.

### ORDER

Pursuant to the views expressed in the opinion of the board on file in this proceeding, and good cause appearing therefor,

IT IS HEREBY ORDERED, ADJUDGED AND DECREED, pursuant to section 19060 of the Revenue and Taxation Code, that the action of the Franchise Tax Board in partially denying, to the extent 'of \$405. 21 and \$514.75, the claims of the Estate of Winifred Joyce, United California Bank and Thomas C. North, Co-Executors, for refund of personal income tax for the years 1965 and 1966, respectively, be and the same is hereby sustained.

Done at Sacramento, California, this 17th day of September, 1975, by the State Board of Equalization.

John W. Lynch, Chairman  
William W. Rogers, Member  
George P. Kelly, Member  
Robert Klein, Member  
\_\_\_\_\_, Member

ATTEST: W. W. Donlop, Executive Secretary